be said that it was perfect. It was w finished performance, had about it the

aroma of good breeding and high life,

and was consistent even in its incon-

"Max Harkaway" was an excel-

McDonald made a capital "Mark

lent performance, quits in keeping with that gentleman's reputation, and

Meddle." Mr. Lipman ss "Charles Courtly" made agreat success. He has

some habits of fscial contraction that he seems to have borrowed from a bad

school and a squinting of the eyes that

he should put awey as very bad habits. An actor should be free from impress-

ione and abou'd carefully avoid man-ner a. Miss Peters as "Pert." did

not ave much to do but she did that little well, and Miss Harron played

"Grace Harkaway" very acceptably and sometimes with charm and grace of manner. Mr. Edwin's "Cari" was

a very clever performance and added

Taken altogether it was a most satis-

factory performance, upon which, as

upon the whole of a memorable we k.

we congratulate Miss Coghlan.

the most brilliant in our history.

The Performance Teday.

At the matices today Miss Coghlan, supported by her balliant company, will appear as "Pauline" in the Lady

honor of the test dramatic company

artists who ere an honor to the pro-

public can do for them. The gracious-ness and facility with which many of its

members have condencended to what

are usually considered inferior para

here, and when they come again will

friends who appreciate their abilities and their arder for the art above all

arts. We part with them with reluc-

SOCIETY.

A Mistletoe Dinner Party at Mr. W. D. Bethel's,

last night at the residence of Mr.

A mistletos dinner purty was given

ville, two of the fairest belies who

of the fair ladies in whose honor it was

no higher than was deserved.

gave a suggestion of verns

quets were bound together with silk

ribbons of various colors, terminating

in long streamers bearing in silded

letters the name of the lady for whom it was desined, and the names of Misses DaBow and Fall.

Four immense candelabra posted

at convenient intervals along the ta"

ble, shed the radiance of a nundred wax candles upon the scene, each

a tulip. Each cover wes flanked by a

estimable wife may feel proud

party:
Miss Eveline DeBow, Prof. W. S. Jones,
Miss Annio Long,
Miss C. M. Kestling, Chss. T. Dobb,
Miss Sade P. Fall,
Miss Maud Long,
Mrs. Juo. M. Foster,
Dr. Jno. M. Foster,
Miss Pearl Neely,
Miss Louise Sneed,
Lamar Casppell,
Miss J. Montgomery,
Miss J. Montgomery,
Miss Nona Pointer,
Arthur Robinson.

Raitroad Rumors.

The Valley Plag says: Rumors are flying thick and fast of railroad routes through this county. One is that the Georgia Pacific will run from Johnson.

ville, crossing the Yazoo river near Shell Bluff, to connect with the Yazoo

and Mi sissippi Valley railroad at Cruger, and from the same point,

an extension will be built to Helena, while the Louisville, New Orleans and Texas railroad will run a road

from Memphia to pass down the west-

ern side of the Tallahatchie and Yazoo rivers by Silver City to Vicks-burg. How much reliance is to be placed in these reparts we are unable to say, but feel confident that another

tweive month; will find a railroad on

the western side of the river, travers-

ing this county from north to south,

and that the road will soon be running

across to Greenville is now an assured fact, as the bridge across the Sunflower

river is now in course of construction

about half a mile above Johnsonville.

crossing the river at the same

place,

party:

find themselves at home and

today in America-a company

to that gentleman's reputation.

### S. E. RIDGELY cosser to MURBAY & RIDGELY,) TAILOR, DRAPER & IMPORTER

Mo. 38 MADISON STREET, is in receipt of a larger, more varied and better selested stock of CASSIMERES, WORSTEDS, SUITINGS and OVERCOATINGS, (all this season's importations,) than was ever shown in this market. The stock comprises the choicest designs, fluest textures and most durable goods in gentlemen's wear.

Samples and Prices on application to those

who have left measures.

# JEWELERS,

290 MAIN STREET, CORNER MADISON

## New Stock Open for Inspection

### NEW AUCTION HOUSE

W E would respectfully announce to the public that we have opened an Auction House, and will consider the General Auction Business, at our old stand, No. 195 Main Street, in the Webster Block. Having secured the services of Maj. J. R. McDONALD, the well known Auction Salesman, who has a long experience in the auction business, we are prepared to make sales at RESIDENCES or STORKHOUSES, and will pay particular attention to the sale of Real Estate and solicit a liberal patronage, asour mutto is QUICK SALES and PROMPT SETFLEMENTS We will make special rates with Autorneys, Administrators, Assignces, Sheriffs, Commissioner and Guardians. Sales at our Salesrooms daily at 10 o'clock a.m. and at 7 o'clock p.m., and Trade Sales nonce a week, the day to be announced hereafter. Consignments of Marchandise of every kind solicited.

S. BESTHOFF & CO., Licensed Auctioneers.

J. R. McDONALD, Salesman.

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LOST.

L OST OR MISLAID—A Set of Plans be-longing to B. Lowenstein & Brothers New Building. Please return to JOHN REID, Builder.

STEER-A large red steer, with large horns. A liberal reward will be paid a 11 ADAMS STREET

PERSONAL.

MADAME FAN NATS—The celebrated Gipsy Clairvoyant and Test Medium, 177 Third street, near Poplar.

ROOMS AND BOARD.

ST. JAMES HOUSE-Corner Second and Adams stree a Rooms and heard, \$5 per week; day board, \$5 50

G OOD BOARD-By the day or week-At 202 Tb rd street,

R 00MS-Two unfurnished rooms.

13 ADAMS ST.

NICELY FURNISHED ROOMS-With
board, at No. 60 Adams street.

TABLE BOARD-The best the market asfords, At 87 COURT STREET.

NEWLY furnished front room, with ele-gant board, for single gentlemen; 87 Court street.

Court street:

Rollins-Pleasant urnish-d rooms, with
board, for ladies or gentlemen. Terms
very reasonable. 332 Court Extended.

DEAUTIFUL front rooms, single or en without board; other rooms, 104-165 Court st.

FOR RENT.

STORE-Corner Hernando road and Brooks avenue, south of Nonconnah. Apply to JOHN GRAHAM, 53 Tate st.

THE Best Stand in Fort Pickering; store and dwelling combined; well adapted for drug store or dry goods, cor. B'dway and 7th.

NICELY furnished front room, 270 Second

ROMS-Soveral desirable rooms in Ma-sonic Temple, from January 1, 1857. Apply to RUN F PRICE, atomics of Home Insurance Co.

R00MS-Furnished or noturnished; cen-tral location; terms moderate.

ROOMS-Furnished or unfurnished, at 121 COURT ST.

Rooms-Pleasant rooms, furnished if desired, with references, at 219 Madison.

OFFICE-First floorAt 32 Madison street.

4 ELEGANT RUOMS-At 59 Market street.

4 single or on suito, furnished or unitar
nished, good water, and near business.

STOREHOUSE Four story and basemen storehouse. No. 234 Front street. MALLORY, CRAWYORD & CO.

COTTON OFFICE-Apply to E. M. Apperson & Co., No. 361 Front street.

STOREHGUSESNo. 166 Main Street.
No. 267 Main Street.
No. 267 Main Street.
Apply to fames Lew. Ja., 4 Madison St.

Fine Jewelry at Mulford's.

DESIRABLE ROOMS-With coard, at 72 MADISON ST.

AMUSEMENTS.

MEMPHIS THEATER.

GRAND SUCCESS! ROSE COGHLAN

ROBINSON'S MUSEUM. Christmas Week-Grand Gala Week!

Christmas Week—Hrand Gala Week I
THE TWO-10 NGHED GIRL,
ALBERTINE GREENFIELD.
A little lady gifted by nature with Two
Tongues—the most remarkable freak
of nature known.
FRED HOWE, Kentucky's Fat Boy. Verno,
Sarnamed the Lightning Raphael. Gen.
Markay Pottray, the Tiny Midget. A. O.
Fabre, Cowboy Pisnit. Janes Maunce,
Klastic Skin Man. And a Grand Collection
of Wonders, and a Double Stage Performance. ADMISSION TO ALL, 10 UENTS.

Give their Grand Jubilee at their new and beautiful Hall, located corner Main and Poplar streats, entrance on Poplar atrest. This entstainment is FREE to all that may see fit to come Spraking and Singing by the Children. Those who have volunteered to speak tonight are Prestigent Hadden, Capt. Lee and Mrs. Lide Meriwather. Come everybody and gut your Christmas Night Present. A Present for Everyone.

Banner Boys' work for the New Year of 1871 to commence the First sanday in January, 1887. I biomea Sunday School every Sunday at 25 m. Everybody welcome.

STRAYED.

COW-On December 18th, a small brown cow, with white face, turned in herne; giving mi k. The finder will be rewarded for returning her to LABAMA STREET.

MULE-From Panoin Oil Works, Tuesday last, one light bay mule, without shoes, slightly stiff in fore less. Liberal reward will be paid for return of same to PANOSA OIL AND FERTILIZER CO.

WANTED.

ALESMEN-In every State in the Urion to represent a PAINT MANUFACTUR-ING ESTABLISHMENT having several Spractaries that are popular and easy selling. Can be handled alone or in connection with other goods. Address THE WM. B. PRICE MANUFO. CO., BALTIMORE, MD.

MEN, women, toys, girls to earn \$70 per month at their own homes; costly out-fit of samples, a package of goods and full instructions for 10s, to help pay postage. Address H. C. Rowstt & Co., Kutland, Vt. LADIES and Gentlemen, in city or country, to take light work at their homes, \$1.00 to \$1.00 a day easily made: work sent by mail: no canvassing We have a good demand for our work, and furnish steady employment. Address, with stamp, CROWN M'F'G CU., 224 Vine St., Circinnati, Ohio. COTTAGE-To rent a first-class cottage, containing five or six rooms; must be near car line. Call at or address Room E. Cotton Exchange Building.

WHITE COOK-At once. Apply at 123 VANCE ST. DWUATION—By a young man from Virginia, either in wholesale or retail dry goods or grocery house, as salesman or agristant book-keeper. Have had 2½ years experience in both lines. Salary no object. Very hest of reference as to character and business qualifications. Address T. E. LESTER.

P. O. box 302, Lynchburg. Va.

RVERYBOD: To know that we have a fine stock of furniture, all kinds of reckers and whild's chairs, oto, suitable for Christmas, at specially low prices for the holidars.

AMES, BEATTIE & CO., 363 Main st.

TWO Experienced Hardware Traveling Sciermont positivel none others need apply. Deslarding, Miller & Rootes, 374 Main FIRST CLASS COOK-At West Memphis Hotel. Apply at 67: Main street. 200 BRLS, CORN CORS-Address F. SMITH, St. James Heure.

ALESMAN-in this State for Blair's Gold Fountain Peus. Set samp'es sent for S. (wholesale price). THE POPULAR PUNNTAIN PEN. O., 257 Broadway, N. L. WHICE OOOK Reterances required; 378 OitU ATION—By an experienced and practical plantation manager; best of references given; correspondence solicited.

Address. "MANAGER," Care "Commercial," Pine Bluff, Ark.

DAY BOARDERS-At 77 ADAMS ST. SURAP IRON-A quantity of covet and S machiners serap from and old car wheels.
ST. LOUIS MALLEABLE IRON CO., St. Louis Mo.

() LD OOLD & SILVER-For each or ex change, MULFORD, Jewe 234 Mair 200 TEAMS—At H per day; 100 Drivers at 1.50 per day; 100 Drivers day night, 200 Station Men; will pay from 12 to 17 cents per yard. Best work on the lever; no roots; no grubbins; nil new work in fields. Go-d camps. I ruoire of F. A. JONES & CO., 61 Monros street, or on works of Forrest & Co., Austin, Miss. GOOD Colored Chambermaid, At 72 Madison street. A GEN 15-In every town to sell Planes and Organs. HOUCK & CO., Memphis.

STAMPING AND EMBROIDERING—To order in best styles at MAY'S EMPORIUM. MAY'S EMPORIUM.

MAN-An intelligent, earnest man to represent, in his own locality, a large responsible house. A remunerative salary to right party. Standy position References exchanged, American Manufacturing House, 16 Ruroley St., N. V.

Solid Silver at Mulferd's,

MURDER AND SUICIDE IN A BAGNIO.

A White Man Named James Embree Shoots His Mistress, Georgie Beson, and Kills Himself.

A little before 8 o'clock last night a tragedy occurred at the bagnio of Kate Edwards No. 39 Desoto street. which will result fatally to both the murderer and his victim. It appears that a man named Jas. Eml r e called at the house at the time mentioned and was admitted to the room of a woman named Georgie Beson, whom be had often visited at the same place during the past three months. About a half hour afterward two shots were heard coming from the room. The police were hestily summoned, and when they arrived they found the woman lying in the doorway with a pistol shot wound in her right side and tha man on the floor of the room with e bullet in his brain, and in his clenebed hand a small p stol. Dr. F. A. Willlamson, Secretary of the State Board of Health, arrived promptly and found the man unconscious. found the man unconscious. The woman ravived after a brief ex mination, and made a statement to the following effect: That she is a native of Hernando, Miss, and has lived in Memph's about thirteen years. Fell from virtue about five nouths ago, but was not seduced by the man who killed her. Has lived in houses of pristitution but a short time and and known Embree two months. was of a j alone disposition and had frequently threatened to kill ber and himself. That lat night when he called he appeared in good humor, but she detected a look in his eye which past experience had taught her to fear. Becoming a armed she started for the door, and just as she succeeded in opening it he fired, the ball lodging is her right side. He then fired again. This is all that could be learned of the circumstances of the kil ing. The man and woman will probably both die. At Dr. Williamson's suggestion they were removed the hospital, were au smina on was made by Drs. Williamson and Black. The man had a builet hole in his right temple, the ball having penetrated the brain. He will MULE-Owner can have same by proving property and paying charges.
WM. SPELLMAN, Old Madisoret. Dog-Lomen and white Setter. Answers to name of Sam. Return and on re-warded. C. B. CLARKE.

probably never recover consciousness. The woman was found to be wounded at a point two and one-half inches to the right of the spinal column and two inches below the scapula. Probing did not show the location of the ball, but as both of her lower limbs ere paralyzed, the physicians are of the opinion that the builet is resting against the spine. The woman may linger, but her death is only a matter of days.

AS TO HEE HISTORY nothing could be learned. She her-self refuses to disclose the name of Third street, near Poplar.

A little lady gifted by nature knows.

Tongues—the most remarkable feak
of nature knows.

PRED HOWE Kentucky's Fat Boy. Vsnxo,
Straamed the lishning Raphael. Gen.

Almis St. B. Sullivan. at lwill note be residucer, although she freely affirms that it was not Embree. She is at tland wallshaped woman, of plump and symmetrical figure, of blonds obtain a divorce. altough several lawyers and eight mother to whom I stated my case could find none. I have been married two years and eight none. I have been married two years and eight none. I have been married two years and eight none. I have been married two years and eight none. I have been married two years and eight none. I have been married two years and eight none. I have been married two years and eight none. I have been married two years and eight none. I have been married two years and eight none. I have been married two years and eight none. I have been married two years and eight none. I have been married two years and eight none. I have been married two years and eight none. I have been married two years and eight none. I have been married two years and eight none. I have been married two years and eight none. I have been married two years and eight none. I have been the two was a hound of doyarm; is not addicted to drink; in fact, he has no vices that I know of, and while he ha

### THE THEATER.

K ATIE HADSELL-Please write to your own Frank M. H., Memphis, Tenn. CISTERNS—Built and repaired and war-ranted. Inventor of the Sanitary Port-land Cement Purp. Contractor and brick-layer. Telephone 988, THOS. CUBBINS. Mirs Rose Coghlan as "Ludy Gay Spanker."

It is worth putting on record that the following was the brilliant cast of characters at the performance of London Assurance at the Theater last

bight:
Lady Gay Spanker Rose Coghlan Richard Dazale, Eq. Frederic de Belleville Sir Harcourt Courtly Mr Charles Walcot Charles Courtly, Mr Charles Walcot Charles Courtly, his son. Mr A. S. Lipman Max Harkaway Mr. Verner Ctarges Mark Meddle. Mit. John G. MacDonald Adolphus Spanker Mr. G. Hierbert Leonard Cool Mr. Charles Edwin Solomon Issaes Mr Malcolm Bradley James Mr. W. F. Maenichol Mortin Mr. Adolph Bernard Grace Harkaway Miss Ulfde Harron Pert Miss Maude Peters When only 18 years of age, and yet

Mr. W. F. Macnichol
Mortin Mr. W. F. Macnichol
Mortin Mr. W. Adolph Beroard
Grace flarkaway Miss Under Harron
Pert Miss Maude Peters
When only 18 years of age, and yet
unknown. Dien Boucicault produced
London Assurance at a London theater
and under circumstances of exceptional selat. It is so compact with
wit, has so much of the flavor of the great eighteenth century com-edies, so much of the philoso-phy of life that only comes to a man as the result of personal experience, that it was deemed impossible that so young a man could produce it.

John Brougham, then a round gradule in the arrangement of every detail, and dramatist on the threshold of a notable career, was said to have had a head in it, but this, after a great deal of correspond-Net., for man and wife or two gentlemen.

Two NEW COTTAGES-\$12.50 per month.
Inquire at 180 Rayburn avenue.

NICELY FURNISHED ROUMS-At
60 MONROE ST.

ROUMS-Furnished or unturnished; cen93 Masison street.

WELLING-HOUSE-With 7 recome, at
152 Loceny street; newly papered and
painted; in first class co-dition. Address
S. H. HAYNES.

PLANTATION-45 acres, above syorflow,
25 miles above Memphis, in Arkansas;
large ginhouse and sawmill on it. Will rent
very low to a good party. F. L. WARNER.

THE GILBERT PLACE-Uorner dayburn
avenue and Jackson street; two-story
frame, about 34 acres land, fruits of all kind,
fine fruit and vegetable garden. Will rent
for a series of years. Also, another place,
some six sores, near Gaston's; fine vines
and fruit, with residence.

L. B. McFARLAND, 22 Madison st.

ROUMS-Several desirable rooms in Maence, was proven to have no more of a foundation than that he had given some advice in its stage preparation. They were both Irishmen-Boucleault and Brougham-both weil educated men and of good families, and both were enamored of a calling they admired and of the stage, for which they subsequently did so much. London Assurance proved to be a great card, and transplanted to the New York stage under the management of the elder Wallack, ran as long in the metropolis of America as it did in the metropolis of the Brit's's Empire. Laura Keene, then the tost of the lown, was the "Lidy Gay," and her beauty, vivacity and sparkle, and very great ability, made it the occasion of many crowning houses, and so it has proven in all the years since 1852. Generations have come and gone and war and pertlence have desitteir blows and the stage has been inundated with slop and been Bi Madison street.

OHOICE OFFICE—On second floor, 33e
Main street, corner Union. Apply at
36 Union.

NEW SIGRE—Southeast corner Main and
Poplarsts. M. E. CONAWAY, 236 Main.

SPLENDID rooms, furnished or unfurnished, with board. 136 LINDEN ST. made pestiferous by rot, but London Assurance still holds London Assurance still holds its own. It is full of the human nature that never changes and is, therefore, always new. It has been played averywhere in Europe, Asia, Africa, America and Australasia-wherever English-speaking OFFIGES AND ROOMS—At 65 Madison.
Ostreet. B. M. ESTES, 36 Madison.

ARGE STORE—First floor and cellar, with side and rear entrances, Nos. 301 and 303 Main street.
OFFICES—No. 282 Second street.
DWELLING—10 Court street.
VACANT LOTS—Apply to
R. B. SNOWDEX of J. L. GOODLOE.
38 Madison street. people come together-by different and indifferent companies, but it was never better played anywhere than it was last night on the stage of the Memphis Theater. Miss Coghlan's "Lady Gay Spanker" was above criticism. It was full of animal spirits,

tions, as became an adventurer. His

encounters with Sir Harcourt were

among the best of the by-play that

kept the house in an almost continuone roar of laughter. Of Mr. Walcot's

Where it will strike the Yazzo river is not yet definitely known. Inspect Mulford's stock. Louisville Cement. PREPARE FOR FLOODS.
Foundations, cellar walls and buildfull of dash and chie, and in the delivery of the well remembered lines descriptive of the fox chase, she ings subject to overflow should be constructed with Louisville Cement. It is b ought down the house, so persussive and captivating was her magnetism. the standard. She was a remarkable contrast with her "Dolly," whose sheepishness was portrayed to the life by Mr. Lon-Diamonds at Mulford's. "Our Baby's First Year." ard. DeBalleville an "Danala" was all that could be asked for. He was bril-liant, quick witted and apt at simay Marion Harland, with other valua-

> Exchange Building, New York City. Fine Watches at Mulford's. ran's to the Sheriff, or any other com-

ole information; forty-eight page book. Sent free on receipt of 2 cant stamp. Address Reed & Carnrick, Mercantile

### "Sir Harcourt Courtly" it can easily ANDREW HARRIS WINS

THE MANDAMUS SUIT BROUGHT sistencies. Mr. Walcot has no superior, in this country at least, and he leaves a memory that Memphis will always keep alive. He is a most accomplished actor. Mr. Clarces' Wh. H. Hanney BY WEATHERFORD.

The List of Poll Taxes Uncollected Will Not Be Turned Over to the Back Tax Collector.

Chancellor Ellett yesterday rendered the following decree in the case of G. K. Weatheford, poil tax collector, against A. J. Harrie, County

This is a petition for a mendamns to compel the defendant, as County Trus-tee, to deliver to the relator, as back tex collector, the list of uncollected poli taxes due the State and county for the years 1884 and 1885, and due to the Taxing District for the years 1885 and 1886. The relator claims that, in pursuance to the power given to the County Court by law to appoint agents for the collection of delinquent taxes, he was elected by said court at its April term, 1883, as agent for the colection of taxes for the State, county and Taxing District on pells, which are returned by the County Trustee in we thank her in behalf of the Mem-phis public for meny rare dramatic performances. She has helped largely to make the Christmas week of 1886 his annual reports to said court as delicquent.

He alleges that the County Court at its April term, 1885, and again in 1885, ordered the trustee, on making his annual settlement with the Chairman, to make out and deliver to the back poll tax collector a list of all the unpaid palls in the county, to be collected by

of Lyons, and at night, being her and their last appearance, she will again play "Peg Woffington" in Masks and Faces. The Theater on both occasions should be packed in The defendant moves to quash the alternative writ of mandamus, and to

dismiss the petition.
The questions involved are, whether in April, 1883, the County Court had power to elect or appoint an officer, by whatever name, for the collection of delirquent poll taxes; and if so, whether such office has since been

The subject is one of considerable local interest, and I have endeavored with a purpose to maintain a well-earned reputation, is worthy of all possible commendation. They have, one and all, made an enduring place in the public esteem to make a careful examination of the various statutory provisions on the

I have been unable to find any law which authorized the County Court to separate the collection of poli taxes from other taxes, and to appoint a special agent or officer to collect de-linquent taxes of that description.

The act of 1872, new code 807, author zed the County Court to elect a sultable person as "commissioner of revenue" in each county in the State, whose duty it should be to collect "all unpaid tax a due the State and

This act manifestly authorized the D. Bethel, in honor of Misses Evelina DeBow and Sadie Polk Fall, of Nash-

poll taxes.

Then the act of March 25, 1873, have ever brightened Memphis social circles with their smiles. To say that the chep er 99, section 77, provided as follows: "That the County Court affair was in every way in keeping with the beauty and accomplishment given would be superlative praise, yet floral decorations were designed with an artist's eye and executed by artistic torney may collect the same, bring all necessary suits and have all process hands. An immense etar shaped firal piece was suspended over the center of the table, from necessary therefor;" and this prosis-ion is expressly made to extend to all which smilax vines radiated in twenty different directions, and were attached to the table opposite the plates provided for the gaests. The effect of this tent like structure of flowers, restthe commissioner of revenue fare of Tennessee has our approval, authorized by the act of 1872, or to The only objection we can think of to ing on the immaculate white of the tablecloth, was exceedingly happy, and treat his term of office as having ex-pired with the year. At all events, it the way of Chattenoogs. ness to the scene as unique as it was delightful. Covers were laid for twenty, ten ladies and ten gentlemen. By the side of each lady's plate lay a corage bouquet and lady's plate lay a corage bouquet and pealed.

the gentlemen were provided in a similar way with bontonnieres. The boupea ed. The act of March 14, 1879, page 138, seems by implication to take the appointment of this agent or attorney, authorized by the act of 1873, from the County Court, and to vest it in the Judge or Chairman, for it extends to the agent or attorney appointed by Court to, collect all uncollected taxes the power to issue distress warrants. light tempered with a shade formed of

This act assumes that the appointment of the coun'y egent or attorney ment of the county segant or attorney to cylect delinquent taxes belongs to the Judge or Charman, and not to the court as a body, and it is neces-sary, in order to give effect to the last named act, to hold that the appoint-ment did belong to the Chairman, and not to the court.

This view is further confirmed by

the act of April 26, 1882, chapter 28, page 36. This act undertakes to provide by a general law "for the more efficient collection of back tax s," and seems to have been intended to cover former triumphs, and it is due to him to say that never did hospitality take more graceful expression. The genius the whole ground and to supplant all former regulations on the subject. It recognizes as existing efficials charged with the collection of back taxes, only "all back tax collectors appointed by the Comptroller, or Judge, or Chairman of County Court, and agents or persons appointed by the State, or any The following named ladies and officer of the State, to collect back taxes." It wholly ignores the Comgentlemen composed the dinner missioner of Revenue provided for by the act of 1872, just as the acts of 1873 and 1879 had done, except so far as regards causes instituted by former Revenue Commissioners, agents attorneys of the State, then pending, of which suits such agen's are to retain the "direction and control," (sec-

tion 10). Such was the state of the law at the time when the relator was elected "back polltax collector" in April,1883, and it seems clear that at that time the County Court had no power to elect a commissioner of revenue or to appoint a collector of back poll taxes. No such office appears ever to have been created or authorized by law: but all the authority ever conferred on the County Court, or the Chairman, contemplated that the commis-sioner, agent or attorney should be charged with the collection of all the unpaid taxes, real, personal or poll.

And whatever authority in this respect had been invested in the County Court had been taken away from it and lodged in the Chairman or in the

County Judge.

Moreover, all these acts contemplated but one commissioner, one agent or one attorney for each county, and no authority appears to have been given to parcei out the different kinds of taxes to several and different offi-

As to the poll tax due the Taxing District, neither the County Court nor the Chairman ever had any power- to appoint a collector; that duty belongs, by the law relating to the Taxing Dis-trict, to the County Trustee.

The relator therefore fails to show any right to such an office as "back poll tex collector," or agent for the ollection of such taxes under the law as it stood prior to 1885. But, however this matter may have

stood prior to 1885, the act passed in that year (Chapter i., page 6,) makes an entire change in the mode of col-lecting all delinquent taxes and dis-penses with all the species previously ex sting. Section 62 and the following sections require the County Trustee to issue slins and pluries distress war-

# HERZOG'S

PHOTOGRAPH ALBUMS—In Plush, Morocco and Alligator. WRITING DESEN-In Plush and Wood, inlaid with Pearl. AUTOGRAPH AND SURAP HOOMS-In beautiful designs TOILEY CASES-To suit the most refined taste. SHAVING SETS For travelers and residents, MUSIC BOXES-To enliven our homes.
PAPETERIES-In plush and Fancy Boxes.

Dells, Tea Sets, Picture Blocks, Toys, Etc., to make the little ones happy. es Our Store will be spen unt'l 10 s'clock p.m., from December 13th until Christmas, to accommodate our many retail customers. To

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petent officer, from time to time, in h's discretion. This course is to be pursued until the third year after any taxes on realty shall have become due, at which time a statement of all the taxes remaining due and unpaid is to be delivered by the Trustee to the Attorney General of the c'rouit, who is required to file bills in charcery for the purpose of enforcing the lien. As the lien is only given on real estate for its own taxes, it would seem that taxes on personalty and polls are left to be collicted by means of the distress war-

rants to be issued by the Trus ee. This view is made more clear by section 77, which provides that after the Trosee has made his report of delinquencies, and received the proper allowance for errors and insolver cies, it is still made his duty to collect the texes, if he can, and to continue to issue alias and pluries distress war-rants, whenever the money can be collected, and to report his collections

from insolvencies. These duties thus imposed on the County Trustee, are incompaniable with the continued existence of the sgencies allowed under the acts of 1872, 1873, 1879 and 1882, and these must be held to be abolished by neces-

sary implication.

The motion to quash the alternative writ of mandamus, and to dismiss the petition, must therefore be sustained.
H. T. ELLETT, Chancellor.

December 24, 1886.

An East Tennessee Project.

The Knoxville Journal says: party of northern capitalists have filed a charter for the Cumberland Valley and Unaxa Railroad Company. It is proposed to build a railroad 200 miles in length, beginning 200 miles on the Cumberland river somewhere near Carthage, and running across the Camberland table lands into the valley of East Tennessee, and from thence to the Unaxa range. It would conelection of only one person as commissioner, and his duty extended to all unpaid taxes, including, of course, poll taxes, the set of March 25, 1823 cinnati Southern. It would pass through some rich coal fields not yet follows: "That the County Court shall have power to take the lists of all uncollected tax's, after the settlement of the tax collector with the State Comptroller and the Chairman of the County Court, and by its agent or atroad, Dr. Breyfogle, of Louisville, Ky., it ites with apparent confidence, that a large force will be put to work ion is expressly made to extend to all on the line early in the spring, and uncollected taxes, either State, county that it will be pushed through rapor for internal improvement purposes. This provision may have been intended to supersede that contributes to the material welthe commissioner of revenue fare of Tennessee has our approval.

### VITIATED BLOOD,

Scrofulous, Inherited and Conta-

The Course of the second of th

SCHOPULOUS ULCERS. James E. Richardson, Cu-tom House, New Orleans, on oath, says: "In 1870 Serofutious Ulcers broke out on my budy until I was a mass of certustion. Everything known to the medical facuity was tried in vain. I became a mere wreck. At times could not lift my hands to my head, could not turn in bed; was in constant pain, and looked upon life as curse. No relief or ure in ten years. In 1870 I heard of the Cursicus a Kramdies, used them, and was periodity eared. med them, and was periocily cured. Sworn to before U. S. Com. J. D. Crawford

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We have been selling your Curiousa Resmons for years, and have the first complaint
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Sone takes the "cake" here as a medicinal
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Cuvicuma Remedius are sold everywhere.
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K. 395 Mississippi avenue.
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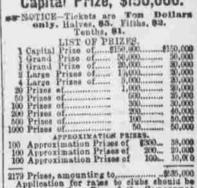
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